



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk:

Lonna Gustafson

Phone #:

(406) 377-5446

(Signature)

(Date)

Chair, Board of Trustees:

(Signature)

(Date)

County Superintendant

Nita Crockett

(Signature)

(Date)

Software

Accounting Package:

Foxie Lady

For FY16 did the district employ a certified special education director?

No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
010	Medicaid	STATE		State
011	MAC Medicaid	STATE		
101	Curriculum Consortium (PVCC)	LOCAL		
102	Professional Development	LOCAL		
116	IDEA Preschool	FEDERAL	029-9701-7916	84.173A
216	IDEA Part B	FEDERAL	029-9701-7716	84.027
315	CSPD IDEA Part B	FEDERAL	029-9701-7715	84.027
316	CSPD IDEA Part B	FEDERAL	029-9701-7716	84.027
416	MTSS/RTI IDEA Part B	FEDERAL	11-9701-77-16-INST	84.027A
444	PVCC Local	LOCAL		
516	CSPD IDEA Part D: MTSS	FEDERAL	029-9701-7816	84.323A
815	Mental Health Contract -- OPI ISA #9673	STATE	OPI ISA #9673	
816	Mental Health Contract -- OPI ISA #9986	STATE	OPI ISA #9986	

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

	General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		42,888.13	135,215.46	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		42,888.13	135,215.46	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		42,888.13	135,215.46	
52 TOTAL FUND BALANCE/EQUITY		42,888.13	135,215.46	
53 TOTAL LIABILITIES AND FUND BALANCE		42,888.13	135,215.46	

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		513,672.37		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		513,672.37		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		513,672.37		
52	TOTAL FUND BALANCE/EQUITY		513,672.37		
53	TOTAL LIABILITIES AND FUND BALANCE		513,672.37		



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,609.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		1,609.00		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		1,609.00		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		1,609.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		1,609.00		



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	357.71	397.81
	2240 County Retirement Distribution	7,044.11	7,262.65
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	28,880.55	32,506.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,282.37</u>	<u>40,167.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8,536.83	10,167.90
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	12,504.03	11,658.14
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	8,761.02	9,113.18
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	5,682.90	6,550.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,484.78	37,489.35	

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						40,210.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,167.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,489.35 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,888.13 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
010 Medicaid		
1510	Interest Earnings	458.28
3354	Medicaid - Speech Therapy	14,699.22
011 MAC Medicaid		
1510	Interest Earnings	141.83
3357	Montana Administrative Claiming Reimbursement	2,305.75
116 IDEA Preschool		
4570	IDEA Preschool	8,582.00
216 IDEA Part B		
4560	IDEA, Part B, Children with Disabilities	261,494.00
315 CSPD IDEA Part B		
4560	IDEA, Part B, Children with Disabilities	1,200.00
316 CSPD IDEA Part B		
4560	IDEA, Part B, Children with Disabilities	84,703.00
416 MTSS/RTI IDEA Part B		
4560	IDEA, Part B, Children with Disabilities	54,000.00
444 PVCC Local		
1900	Other Revenue from Local Sources	195.00
1950	Services Provided Other School Districts or Coops	552.00
516 CSPD IDEA Part D: MTSS		
4580	IDEA, Part D, State Program Improvement	15,000.00
816 Mental Health Contract -- OPI ISA #9986		
1960	Services Provided Other Local Governmental Units	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		463,331.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
010 Medicaid					
	280 Special Education - Local and State				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		1,829.04
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		4,020.00
			010 Subtotal		5,849.04
116 IDEA Preschool					
	457 IDEA Preschool				
		1XXX Instruction			
			6XX Supplies and Materials		1,180.16



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		2,287.50
			6XX Supplies and Materials		113.49
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition		5,000.00
		116 Subtotal			8,581.15
216	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			1XX Personal Services - Salaries		25,970.65
			2XX Personal Services - Employee Benefits		4,328.96
			3XX Purchased Professional and Technical Services		690.00
			4XX Purchased Property Services		1,376.72
			5XX Other Purchased Services		111.52
			6XX Supplies and Materials		22,958.17
		21XX Support Services - Students			
			1XX Personal Services - Salaries		24,160.65
			2XX Personal Services - Employee Benefits		6,339.07
			3XX Purchased Professional and Technical Services		50,592.54
			4XX Purchased Property Services		2,941.32
			5XX Other Purchased Services		2,745.99
			6XX Supplies and Materials		5,661.31
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		4,403.91
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		27,757.08
			2XX Personal Services - Employee Benefits		4,774.33
			4XX Purchased Property Services		1,088.57
			6XX Supplies and Materials		1,030.36
		25XX Support Services - Business			
			1XX Personal Services - Salaries		8,605.27
			2XX Personal Services - Employee Benefits		1,393.37
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		1,939.77
			5XX Other Purchased Services		9,008.00
			7XX Property and Equipment Acquisition		37,086.00
		27XX Student Transportation Services			
			5XX Other Purchased Services		477.40
		62XX Resources Transferred to Other School Districts or Cooperatives			
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		16,052.80
		216 Subtotal			261,493.76



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
315	CSPD IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,200.00
			315 Subtotal		1,200.00
316	CSPD IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		28,000.00
			2XX Personal Services - Employee Benefits		5,404.24
			3XX Purchased Professional and Technical Services		11,499.99
			4XX Purchased Property Services		400.00
			5XX Other Purchased Services		38,762.12
			6XX Supplies and Materials		636.62
			316 Subtotal		84,702.97
416	MTSS/RTI IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		39,735.49
			2XX Personal Services - Employee Benefits		12,180.32
			4XX Purchased Property Services		505.35
			5XX Other Purchased Services		436.07
			6XX Supplies and Materials		1,142.77
			416 Subtotal		54,000.00
444	PVCC Local				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		580.52
			444 Subtotal		580.52
516	CSPD IDEA Part D: MTSS				
	458	IDEA State Program Improvement			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,500.00
			5XX Other Purchased Services		13,500.00
			516 Subtotal		15,000.00
815	Mental Health Contract -- OPI ISA #9673				
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			3XX Purchased Professional and Technical Services		21,230.92
			5XX Other Purchased Services		351.63
			815 Subtotal		21,582.55



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
816	Mental Health Contract -- OPI ISA #9986				
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			3XX Purchased Professional and Technical Services		8,769.08
			5XX Other Purchased Services		2,532.39
			816 Subtotal		11,301.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					464,291.46

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					136,175.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					463,331.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					464,291.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					135,215.46	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Medicaid	15,157.50	5,849.04	9,308.46
011 MAC Medicaid	2,447.58	0.00	2,447.58
116 IDEA Preschool	8,582.00	8,581.15	0.85
216 IDEA Part B	261,494.00	261,493.76	0.24
315 CSPD IDEA Part B	1,200.00	1,200.00	0.00
316 CSPD IDEA Part B	84,703.00	84,702.97	0.03
416 MTSS/RTI IDEA Part B	54,000.00	54,000.00	0.00
444 PVCC Local	747.00	580.52	166.48
516 CSPD IDEA Part D: MTSS	15,000.00	15,000.00	0.00
815 Mental Health Contract -- OPI ISA #9673	0.00	21,582.55	-21,582.55
816 Mental Health Contract -- OPI ISA #9986	20,000.00	11,301.47	8,698.53
Total	463,331.08	464,291.46	-960.38

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,395.16	4,950.35
	1900 Other Revenue from Local Sources	1,341.96	5,606.96
	3233 State Special Education - Direct Payments to Cooperatives	144,646.94	147,409.74
	3234 Quality Educator - Direct payment to Cooperatives	12,168.00	12,452.00
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	73,282.24	82,400.35
101	Curriculum Consortium (PVCC)		
	5700 Resources Transferred from Other School Districts or Cooperatives	107,168.00	100,486.00
102	Professional Development		
	1900 Other Revenue from Local Sources	3,040.00	3,799.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>346,042.30</u>	<u>357,105.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	53,446.77	63,355.82	
			2XX Personal Services - Employee Benefits	257.84	316.39	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	80,141.07	74,394.33	
			2XX Personal Services - Employee Benefits	4,897.92	5,190.73	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	53,636.84	55,514.13	
			2XX Personal Services - Employee Benefits	260.64	285.13	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	35,709.00	41,392.06	
			2XX Personal Services - Employee Benefits	174.65	222.19	
			5XX Other Purchased Services	323.37	85.39	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,249.08	1,505.92	
101	Curriculum Consortium (PVCC)					
	1XX	Regular Education Programs - Elementary/Secondary				
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	62,278.47	62,944.59	
			2XX Personal Services - Employee Benefits	19,569.94	22,183.74	
			3XX Purchased Professional and Technical Services	10,716.80	10,048.60	
			4XX Purchased Property Services	0.00	300.32	
			5XX Other Purchased Services	4,793.90	3,797.77	



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	1,713.31	1,160.98	
			8XX Other Expenditures	0.00	50.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				329,169.60	342,748.09	

Schedule Of Changes Worksheet					Fund Code 82	
Beginning Fund Balance					499,315.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					357,105.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					342,748.09	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					513,672.37	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	36,243.15	37,511.65
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	15,532.77	16,076.43
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	51,775.92	53,588.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	2,243.57	1,939.77
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Special Education Reversion

Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion 0.00

Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion
[(c) * (1.33)] + [(d) * (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 0.00
- g. Special Education Reversion Amount
If f = 0 then c = reversion ELSE
If (e - f) is > 0, then [(e - f) * 0.75] = reversion 0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			0.00	0.00	0.00	0.00	0.00

0.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,000.00	0.00	0.00	0.00	5,000.00
Buildings	83,174.62	0.00	0.00	0.00	83,174.62
Machinery and Equipment	251,970.56	0.00	48,250.65	32,126.14	268,095.07
Totals at Historical Cost	340,145.18	0.00	48,250.65	32,126.14	356,269.69
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	340,145.18	0.00	48,250.65	32,126.14	356,269.69

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	23,796.47	0.00	0.00
Total Depreciation for FY2016	23,796.47	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	46,930.92	4,925.19	0.00	0.00	51,856.11	24,222.69	27,633.42
Total Governmental Activity							
Non-bond Long-Term Liabilities	46,930.92	4,925.19	0.00	0.00	51,856.11	24,222.69	27,633.42

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 9701-33158078

29 McCone County

9701 Prairie View Coop

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	0.00	0.00	0.00
Net Pension - TRS	425,766.00	52,178.00	0.00	477,944.00